



KWAZULU-NATAL PROVINCIAL TREASURY

OFFICE OF THE MEC FOR FINANCE

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Our reference: Circulars to Municipalities
Inkomba yethu :
Ons verwysing:

Date: 22 July 2010
Usuku:
Datum:

Please quote our reference on all correspondence

To: MAYOR
MUNICIPAL MANAGERS
CHIEF FINANCIAL OFFICERS
KWAZULU NATAL MUNICIPALITIES

PROVINCIAL TREASURY CIRCULAR TC/RM 2 OF 2010/11

NON-COMPLIANCE WITH THE MFMA REPORTING REQUIREMENTS

Reference is made to the previous circular TC/RM 2 OF 2009/10 regarding the above, it is again of serious concern that a number of municipalities in KwaZulu-Natal are not fully complying with the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003).

Following the fourth quarter of the 2009/10 financial year, it emerged that a number of municipalities in our province are either failing to comply with ALL the reporting requirements as set out in the different sections of the MFMA or submitting reports for compliance purposes only without ensuring the accuracy of the information submitted.

Some of the most important MFMA reporting requirements that have not been complied with and a list of those municipalities that have not been fully complying with those reporting requirements are discussed and attached as the following annexes:

- Annexure A: 2009/10 MFMA Implementation Plan
- Annexure B: 2009/10 Budget Timetable (Schedule of Key deadlines)
- Annexure C: 2009/10 Service Delivery Budget Improvement Plan
- Annexure D: 2009/10 Appendix B Budget Returns and Annual Returns
- Annexure E: 2009/10 Section 71 Monthly Returns
- Annexure F: 2009/10 Quarterly Returns
- Annexure G: 2009/10 Quarterly Verification Process
- Annexure H: 2009/10 Mid Year Assessment and Adjustments Budget

Both the National Treasury and the Provincial Treasury have provided support and training to assist municipalities in meeting their reporting requirements and can no longer overlook any deliberate or inadvertent non-compliance with the law. Should the non-compliance by municipalities persist, the following steps to enforce compliance may be considered:

1. Notify the Auditor-General of the municipality's failure to comply with relevant MFMA reporting requirements.
2. Recommend to the concerned municipality's council that it considers investigating the Accounting Officer in terms of Section 171(4) of the MFMA, with a view to taking disciplinary action against the

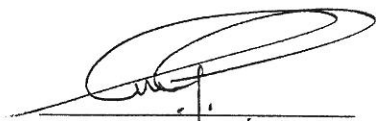
Accounting Officer in the light of his or her failure to comply with relevant MFMA reporting requirements.

3. Launch an investigation with a view of laying charges against the Accounting Officer for financial misconduct in terms of Section 171 of the MFMA; and
4. Explore options to stop all transfer to the municipality for breach of their reporting obligations.

The KwaZulu-Natal Provincial Treasury once again through this circular urged all municipalities affected to address their failure to fully comply with all the reporting requirements in terms of the MFMA pertaining to the 2009/10 financial year. We have communicated extensively with municipalities on this topic. You undoubtedly will agree that the Provincial Treasury has been extremely patient and has relentlessly accommodated municipalities. The officials from Provincial Treasury will continue to assist and support their designated municipalities. They will also be following up with each of the municipalities on all non-compliance issues; however, the onus rests with Accounting Officer to ensure that their municipality fully complies with all outstanding reporting requirements by the **30th of July 2010**.

It should also be noted that our source of information is the National Treasury Local Government Database (lgdatabase). Should your municipality dispute any of the information reflected in the annexes, please provide both the Provincial Treasury and National Treasury with the evidence to confirm any discrepancy.

Yours faithfully



MS INA CRONJÉ, MPP
MEC FOR FINANCE - KZN

CC Jan Hattingh, National Treasury
 TV Pillay, National Treasury
 Herman van Zyl, Auditor General

Annexure A: 2009/10 MFMA Implementation Plan

The National Treasury issued MFMA Circular 7 in 2004 together with a "MFMA implementation plan template". All municipalities were required to prepare and submit the MFMA implementation plan indicating how they would implement the MFMA reforms. The MFMA implementation plan provides municipalities with a starting point to develop and manage the reforms. Furthermore, municipalities were required to establish a steering committee to manage and oversee the MFMA implementation plan. The MFMA implementation plan for 2009/10 was due on 31 October 2009; 12 municipalities have not submitted their implementation plans for the 2009/10 financial year. Those municipalities that did not submit their implementation plans for 2009/10 are listed in Table 1.

Table 1: List of municipalities that did not submit their MFMA implementation plan for the 2009/10 financial year

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Dannhauser	Kwa Sani	Sisonke
Ezinqoleni	Newcastle	Ubuhlebezwe
Hibiscus Coast	Nongoma	Umhlabuyalingana
Imbabazane	Okhahlamba	Umkhanyakude

Source: Local Government Database

The non-complying municipalities are urged to upload their 2009/10 MFMA Implementation Plans on mfma@treasury.gov.za **as a matter of urgency** and send a copy to the Provincial Treasury.

Municipalities are reminded to submit the MFMA implementation plan for the **2011/12 financial year by 30 September 2010**.

Annexure B: 2010/11 Budget Timetable (Time Schedule of Key deadlines)

In terms of Section 21 (1) (a) of the MFMA, *the Mayor of a municipality must "co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget related policies are mutually consistent and credible"*. In addition, as required by Section 21 (1) (b), the mayor of a municipality must "at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for the various budget related activities. Also stated in Section 21 (2)(e)(i)(bb), the mayor of a municipality must provide, on request, any information relating to the budget to any national and provincial organ of states, as may be prescribed.

The Provincial Treasury has been liaising with the municipalities requesting a copy of the time schedules of key budget deadlines for the 2010/11 financial year. As at 15 July 2010, 4 municipalities in KZN (listed in the Table 2) failed to submit the schedules of key budget deadlines to the National and Provincial Treasuries.

Table 2: List of municipalities that did not submit the times schedules of key budget deadlines for 2010/11 financial year

Non Compliant Municipalities			
Ezinqoleni	Kwa Sani	Sisonke	Ubuhlebezwe

Source: Local Government Database

Municipalities are reminded to submit the times schedules of key budget deadlines for the **2011/12 financial year by 31 August 2010**.

Annexure C: 2009/10 Service Delivery Budget Improvement Plan (SDBIP)

Section 53(1) (c) (ii) of the MFMA indicates that *the mayor of a municipality must "take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget"*

Section 20(2)(b) of the Municipal Budget and Reporting Regulations further states that the Municipal Manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic format, the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.

Once again, as per Provincial Treasury circular TC/RM 1 of 2009/10, municipalities were reminded to upload their 2009/10 SDBIP to lgdocuments@treasury.gov.za by no later than 18 August 2009. As at 15 July 2010, the SDBIPs for the two municipalities listed in Table 3 were outstanding. Furthermore, if the SDBIPs for these municipalities were not approved by the mayor, this could effectively mean that Section 53 (1) (c) (ii) of the MFMA has been breached.

Table 3: List of municipalities that did not submit their SDBIP for the 2009/10 financial year

Non Compliant Municipalities	
Indaka	Nongoma

Source: Local Government Database

The abovementioned municipalities are required to **urgently** furnish the Provincial Treasury with the SDBIP and the Council Resolution approving the SDBIP. If the SDBIP was not approved, please advise Provincial Treasury on what challenges prevented the municipality from approving their SDBIP.

As per Provincial Treasury circular TC/RM 1 of 2010/11, municipalities were reminded to upload their 2010/11 SDBIP to lgdocuments@treasury.gov.za **within 28 days after the approval of the budget**.

Annexure D: 2009/10 Appendix B Budget Returns and Annual Returns

In terms of Section 22(b) of the MFMA, *the accounting officer of the municipality must submit the annual budget -*

- (i) in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury; and*
- (ii) in either format to any prescribed national or provincial organs of the state and to other municipalities affected by the budget...*

National Treasury uses the budget figures from Appendix B: Budget Returns Forms for their quarterly publication of municipal financial performance. Furthermore, in order for National Treasury to build and maintain data on local government, all municipalities are required to upload a number of annual returns and other important documents. The purpose of collecting data into one database, amongst other things is to assist with effective planning and decision making. In this regard, a number of municipalities have not uploaded their Appendix B Budget Returns Forms and a number of annual returns. Table 4 shows the municipalities that have not uploaded/submitted the relevant return forms. The non-complying municipalities have been identified from the National Treasury database report dated 15 July 2010.

Table 4: List of municipalities that have not submitted the Appendix B Budget Returns Forms, and Annual Returns

Name of Return	Period	Non Compliant Municipalities
<u>Appendix B: Capital and Operating Budgets Returns Forms</u>		
Capital Acquisition	2009/10	Endumeni and Ezingoleni.
Capital Acquisition Audited	2008/09	Dannhauser, eMadlangeni, Endumeni, Hibiscus Coast, Imbabazane, Impendle, Maphumulo, Mkhambathini, Ubuhlebezwe, Ulundi and Umuziwabantu.
Financial Perform Budget	2009/10	Hibiscus Coast.
Financial Perform Audited	2008/09	Dannhauser, eMadlangeni, Emnambithi/Ladysmith, Endumeni, Ezingolweni, Hibiscus Coast, Imbabazane, Impendle, Maphumulo, uMngeni, Ulundi and Umuziwabantu.
<u>Other Annual Returns</u>		
Asset Management	2009/10	eMadlangeni, Emnambithi/Ladysmith, Endumeni, Ezingoleni, Hibiscus Coast, Imbabazane, Mthonjaneni, Newcastle, Nkandla, Nongoma, Okhahlamba, Sisonke, Ubuhlebezwe, Ugu, Umshwathi, Umtshezi, Umuziwabantu and Uthukela.
Financial Position	2009/10	Endumeni, Emnambithi/Ladysmith, Ezingoleni, Hibiscus Coast, Nongoma, Ulundi, Umshwathi and Uthukela.
Cash Flow Budget	2009/10	Endumeni, Ezingoleni and Hibiscus Coast.
Grant and Subsidies Given	2009/10	Ezingoleni, Hibiscus Coast, Ubuhlebezwe, uMuziwabantu and Uthukela.
Grant and Subsidies Received	2009/10	Ezingoleni, Hibiscus Coast, Okhahlamba and Uthukela.
IDP to Budget	2009/10	Dannhauser, Ezingoleni, Hibiscus Coast, Indaka, Mfolozi, Nongoma Ntambanana, Ulundi, Umshwathi, Umtshezi, Umuziwabantu and Uthukela.

Source: Local Government Database

The non-complying municipalities are urged to upload/submit all the outstanding Appendix B Budget Returns Forms as well as the other annual returns and documents to lgdatabase@treasury.gov.za by 30 July 2010, and send a copy to the Provincial Treasury.

Annexure E: Section 71 Monthly Returns

In terms of Section 71 (1) of the MFMA, the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual Revenue, per revenue source;*
- (b) actual borrowings;*
- (c) actual expenditure, per vote;*
- (d) actual capital expenditure, per vote;*
- (e) the amount of any allocations received;*

(f) actual expenditure of those allocations”.....

The Section 71 Monthly Returns are divided into two categories, namely the monthly *Budget Reform Return Forms* and the *Conditional Grants Return Forms*.

As at 15 July 2010, the monthly returns listed in Table 5 has not been submitted to the local government database.

Table 5: List of municipalities that did not submit the monthly returns

Name of Return	Period	Non Compliant Municipalities
Age Creditors	November 2009	eMadlangeni
	January 2010	Hibiscus Coast and Mkhambathini
	February 2010	Hibiscus Coast, Mkhambathini and Ubuhlebezwe
	March 2010	Imbabazane, Mkambathini and Ubuhlebezwe.
	April 2010	Imbabazane and Mkambathini.
	May 2010	Imbabazane, Impendle, Mkhambathini, Newcastle, Nongoma, uMswathi, Umtshezi and Uthukela.
	June 2010	eDumbe, Emnambithi/Ladysmith, Ezinqolweni, Hibiscus Coast, Imbabazane, Impendle, Mkhambathini, Mpofana, Nongoma, Okhahlamba, Richmond, Ubuhlebezwe, Ulundi, Umgungundlovu, uMngeni, uMuziwabantu, uPhongola, uMswathi, Uthukela and Zululand.
Age Debtors	January 2010	Hibiscus Coast.
	February 2010	Hibiscus Coast and Ubuhlebezwe.
	March 2010	Imbabazane.
	April 2010	eMadlangeni and Imbabazane.
	May 2010	eMadlangeni, Imbabazane, Impendle, Mkhambathini, Nwecastle, Nongoma, Ulundi, uPhongola, uMswathi and Uthukela.
	June 2010	eDumbe, eMadlangeni, Hibiscus Coast, Imbabazane, Impendle, Ingwe, Mkhambathini, Mpofana, Newcastle, Nongoma, Okhahlamba, Richmond, uMngeni, Umgungundlovu, uPhongola, Ubuhlebezwe, Umkhanyakude, uMswathi, Uthukela, uMuziwabantu, Ulundi and Zululand.
Capital Acquisitions Actuals	September 2009	Imbabazane.
	December 2009	Ubuhlebezwe.
	January 2010	Hibiscus Coast.
	February 2010	Mkhambathini and Ubuhlebezwe.
	March 2010	Hibiscus Coast, Imbabazane, Mkambathini and Ubuhlebezwe.
	April 2010	Imbabazane, Ubuhlebezwe, uMshwathi, and Uthukela.
	May 2010	Ezinqolweni, Imbabazane, Impendle, Mkhambathini, uMswathi, Newcastle, Nongoma, Sisonke, Ubuhlebezwe, Ulundi and Uthukela.

Name of Return	Period	Non Compliant Municipalities
	June 2010	Abaqulusi, Dannhauser, eDumbe, Endumeni, Greater Kokstad, Hibiscus Coast, Imbabazane, Impendle, KwaDukuza, Mandeni, Mkhambathini, Mpofana, Newcastle, Nongoma, Okhahlamba, Richmond, Sisonke, Ubuhlebezwe, Ugu, Umgungundlovu, uMngeni, uMswathi, uMuziwabantu, Ulundi, uPhongola, Umtshezi, Uthukela and Zululand.
Cash Flow Actuals	March 2010	eMadlangeni, Imbabazane and Vulamehlo.
	April 2010	eMadlangeni and Imbabazane.
	May 2010	eMadlangeni, Imbabazane, Impendle, Mkhambathini, Newcastle, Nongoma, uMswathi, Uthukela and Vulamehlo.
	June 2010	Abaqulusi, eDumbe, eMadlangeni, Emnambithi/Ladysmith, Greater Kokstad, Hibiscus Coast, Imbabazane, Impendle, Ingwe, Mandeni, Mkhambathini, Mpofana, Newcastle, Nongoma, Okhahlamba, Richmond, Sisonke, Ubuhlebezwe, Ugu, Ulundi, uMngeni, uMswathi, Umgungundlovu, uPhongola, Uthukela, Umtshezi, uMuziwabantu, Vulamehlo and Zululand.
Financial Performance Actuals	September 2009	Imbabazane.
	December 2009	Imbabazane.
	January 2010	Hibiscus Coast.
	February 2010	Hibiscus Coast and Vulamehlo.
	March 2010	Hibiscus Coast, Imbabazane, Ntambanana and Vulamehlo.
	April 2010	Hibiscus Coast, Imbabazane, Impendle and Vulamehlo.
	May 2010	Imbabazane, Impendle, Mkhambathini, Newcastle, Nongoma, uMswathi, Uthukela and Vulamehlo.
	June 2010	Abaqulusi, eDumbe, Endumeni, eMadlangeni, Hibiscus Coast, Imbabazane, Impendle, Mandeni, Mkhambathini, Mpofana, Newcastle, Nongoma, Okhahlamba, Richmond, Sisonke, Ubuhlebezwe, Ugu, Umgungundlovu, Ulundi, uMngeni, Umkhanyakude, uPhongola, uMswathi, Umtshezi, Uthukela, uMuziwabantu, Vulamehlo and Zululand.

Source: Local Government Database

Conditional Grants Return Forms

As at 15 July 2010, the conditional grant returns listed in Table 6 have not been submitted to the local government database.

Table 6: List of municipalities that did not submit the monthly conditional grants returns for the 2009/10 financial year

Name of Return	Period	Non Compliant Municipalities
Finance Management	May 2010	Mkhambathini and Newcastle.

Name of Return	Period	Non Compliant Municipalities
Grant	June 2010	Abaqulusi, eDumbe, Ezingolweni, Greater Kokstad, Hibiscus Coast, Ilembe, Imbabazane, Impendle, Maphumulo, Mkhambathini, Mpofana, Newcastle, Nongoma, Okhahlamba, Richmond, Ubuhlebezwe Umgungundlovu, Ulundi, uPhongola, uMswathi, Umtshezi, Uthukela, Umvoti and Umzumbe.
Integrated Electrification Programme Grant	June 2010	Abaqulusi and Ulundi.
Municipal Infrastructure Grant	March 2010	Nongoma.
	April 2010	Nongoma, Ubuhlebezwe and Uthukela.
	May 2010	Impendle, Mkhambathini, Newcastle, uMswathi and Uthukela.
	June 2010	Abaqulusi, Amajuba, eMadlangeni, Greater Kokstad, Hibiscus Coast, Ilembe, Imbabazane, Impendle, Jozini, Maphumulo, Mkhambathini, Mpofana, Newcastle, Nongoma, Okhahlamba, Richmond, Sisonke, Ubuhlebezwe, Ulundi, Umgungundlovu, uPhongola, uMswathi, Umtshezi, Uthukela, Uthungulu and uMuziwabantu.
Municipal Systems Improvement Programme Grant	January 2010	Vulamehlo.
	February 2010	Vulamehlo.
	March 2010	Nongoma.
	April 2010	Nongoma.
	May 2010	Impendle, Mkhambathini, uMshwathi and Vulamehlo.
	June 2010	Amajuba, eDumbe, Ezingolweni, Greater Kokstad, Hibiscus Coast, Imbabazane, Impendle, Mandeni, Maphumulo, Mkhambathini, Mpofana, Nongoma, Richmond, Ugu, Umgungundlovu, uPhongola, uMswathi, Umtshezi, Uthukela, uMuziwabantu, Ulundi and Vulamehlo.
Neighbourhood Development Partnership Grant	June 2010	Newcastle and Umtshezi.
Water Services Operating Subsidy Grant	May 2010	Newcastle and Uthukela.
	June 2010	Amajuba, Newcastle, Ugu, Uthukela and Uthungulu.
Municipal Draught Relief Grant	May 2010	uMswathi.

Source: Local Government Database

The non-complying municipalities are urged to upload all the outstanding monthly returns as well as the conditional grants returns on the lgdatabase@treasury.gov.za by **30 July 2010** and send a copy to the Provincial Treasury.

Annexure F: Quarterly Returns

Section 74 (1) of the MFMA states that *the accounting officer of a municipality must submit to the National Treasury, provincial treasury, the department for local government in the province or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as may be required.* Section 104 (1) (b) requires the same from the accounting officer of a municipal entity.

Towards this end, National Treasury has prescribed that the quarterly returns must be submitted on borrowing, long term contracts, municipal entities and the implementation of the MFMA priorities (as specified in MFMA Circular No. 38). Table 7 provides the list of municipalities that did not submit the required quarterly returns as at 15 July 2010.

Table 7: List of municipalities that did not submit the different quarterly returns pertaining to quarters one, two and three of the 2009/10 financial year

Quarter	Borrowing Monitoring	MFMA Long Term Contracts	MFMA Municipal Entity	MFMA Implementation Priorities
Quarter 1	Hibiscus Coast		Ubuhlebezwe	Ntambanana
	Uthukela			
Quarter 2	Hibiscus Coast	Mkhambathini	Hibiscus Coast	Ntambanana
	Umuziwabantu			
	Uthukela			
Quarter 3	Ezinqolweni	Mkhambathini	Hibiscus Coast	eDumbe
	Hibiscus Coast	Hibiscus Coast	Mkhambathini	Mandeni
	Ubuhlebezwe	Ubuhlebezwe	Mthonjaneni	Ntambanana
	Umuziwabantu	Umuziwabantu	Ubuhlebezwe	Ubuhlebezwe
	Uthukela	Vulamehlo	Umuziwabantu	Umuziwabantu
			Vulamehlo	

Source: Local Government Database

Municipalities are urgently required to submit all outstanding quarterly returns for 2009/10. Municipalities are also reminded that the quarterly returns pertaining to quarter four are due by the end of July 2010 and should be uploaded submitted to the lgdatabase@treasury.gov.za by 30 July 2010 and copied to Provincial Treasury.

Annexure G: Quarterly Verification Process

Provincial Treasury is concerned about the reliability of budget and expenditure figures published by National Treasury. It was noted in the past that there has been discrepancies in the data submitted to the Local Government Database by municipalities. To ensure that the figures published by National Treasury are reliable, it is imperative that municipalities scrutinise, verify and sign-off the verifications schedules sent to them by National Treasury on a quarterly basis. There are two quarterly verification schedules, namely the:

- (a) Statement of Operating and Capital Expenditure; and
- (b) Conditional Grants Actual Transfers and Expenditure Schedule.

National Treasury will distribute the fourth quarter verification schedules to municipalities during August 2010. Please ensure that the schedules are scrutinised for accuracy and if the numbers are correct that the schedules are signed by both the Municipal Manager and the Chief Financial Officer and faxed or scanned and e-mailed to both National and Provincial Treasury.

Accepted numbers with regard to the *Statement of Operating and Capital Expenditure* must be signed by both the Municipal Manager and the Chief Financial Officer and faxed to (012) 395-6553 for attention Ms Elsabe Rossouw or scanned and mailed to lgdocuments@treasury.gov.za and Provincial Treasury at mfma@kzntreasury.gov.za.

Similarly for the *Conditional Grants Actual Transfers and Expenditure Schedule*, the accepted numbers should also be signed by both the Municipal Manager and the Chief Financial Officer and faxed to (012) 395-6732 and (012) 315-5045 for attention Mr Sello Mashaba or scanned and mailed to lgdocuments@treasury.gov.za and Provincial Treasury at mfma@kzntreasury.gov.za.

To ensure that the verification schedules submitted are legible, the scanning and e-mailing of the schedules are preferred.

Annexure H: Adjustments Budget

In terms of Section 27(2) of the Budget and Reporting regulations, municipalities are required to submit their draft budgets both in electronic and print copy to National Treasury and the relevant Provincial Treasury.

To ensure that the adjusted budget figures are reflected on the *Statement of Operating and Capital Expenditure*, municipalities are required to submit the following returns to the Local Government Database:

- 1) Statement of Financial Performance Revised (OSR)
- 2) Capital Acquisition Revised (CAR)
- 3) Balance Statement Revised (BSR)

It must also be noted that a Quarterly Review on municipal budget performance is tabled in Legislature. Based on the figures reflected on the Statement of Operating and Capital Expenditure, the review compares the actual expenditure for 2009/10 to the adjustment budget for 2009/10. It is therefore imperative that the adjusted budget returns is submitted to the Local Government Database by **30 July 2010**.

Table 8 provides the list of municipalities that have not submitted copies of their adjustments budgets or the relevant revised returns to Provincial Treasury:

Table 8: List of municipalities that have not submitted their adjustment budgets documentation for 2009/10 financial year.

Adjustments Budget	OSR	CAR	BSR
Dannhauser	Dannhuaser	Dannhauser	Amajuba
eMadlangeni	Endumeni	eMadlangeni	Dannhauser
Hibiscus Coast	Ezinqoleni	Endumeni	Endumeni
Mkhambathini	Hibiscus Coast	Ezinqoleni	Ezinqoleni
Msinga	Mkhambathini	Hibiscus Coast	eMadlangeni
Newcastle	Mfolozi	Mfolozi	Emnambithi/Ladysmith
Nkandla	Msinga	Msinga	Hibiscus Coast
Nongoma	Mpofana	Mpofana	Indaka

Adjustments Budget	OSR	CAR	BSR
Nquthu	Impendle	Impendle	Imbabazane
Ntambanana	Nkandla	Nkandla	Mpofana
Ubuhlebezwe	Nquthu	Nquthu	Impendle
Ulundi	uMngeni	Nongoma	Mkhambathini
uPhongolo	uMshwathi	uMngeni	Newcastle
	Ulundi	uMshwathi	Nongoma
	Vulamehlo	Ulundi	Nkandla
		Vulamehlo	Nquthu
			Okhahlamba
			Richmond
			Umdoni
			Umzumbe
			Umuziwabantu
			Umlalazi
			Umfoloji
			Umgungundlovu
			Ulundi
			uThungulu
			Uthukela
			Ubuhlebezwe
			Ugu
			Vulamehlo

Source: Local Government Database